# Department of Finance

# STATE OF CALIFORNIA MANUAL OF STATE FUNDS

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#### **Legal Title**

Community Health Equity Subaccount, Sales Tax Growth Account

### **Legal Citation/Authority**

Chapter 13, Statutes of 2011 (ABX1 16)

Welfare and Institutions Codes section 17600

## **Fund Classification**

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**GAAP Basis** 

**Legal Basis** 

Governmental/Special Revenue Funds

Governmental/Other Governmental Cost Funds

#### **Purpose**

The Community Health Equity Subaccount is a subaccount of the Sales Tax Growth Account in the Local Revenue Fund (0330).

## Administering Agency/Organization Code

State - Local Realignment/Org 5195

## **Major Revenue Source**

Sales Tax

## **Disposition of Fund (upon abolishment)**

Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.

#### **Appropriation Authority**

Continuously appropriated

## **State Appropriations Limit**

**Always Excluded** – The major revenue source is transferred from another fund which will be counted in an always excluded fund, the Sales Tax Growth Account (0333), and should not be double counted.

#### **Comments/Historical Information**

Chapter 89, Statutes of 1991 created this fund.

After satisfying the obligations to the Caseload, Base Restoration, County Medical Services and Special Equity subaccounts of the Sales Tax Growth Account, the Controller shall deposit any funds remaining in the Sales Tax Growth Account of the Local Revenue Fund into the specified subaccounts and allocation percentage:

Indigent Health Equity Subaccount	4.9388
Community Health Equity Subaccount	12.0937
Mental Health Equity Subaccount	3.9081
State Hospital Mental Health Equity Subaccount	6.9377
General Growth Subaccount	64.0367
Special Equity Subaccount	8.0850

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This fund is no longer receiving allocations. Welfare and Institutions Code section 17605.10(b) specifies that allocations according to the specified schedule shall be made to the Indigent Health Equity Subaccount, the Community Health Equity Subaccount, the Mental Health Equity Subaccount, and the State Hospital Mental Health Equity Subaccount until the cumulative total, without regard to fiscal year, in sum allocated for these subaccounts reaches \$207.9 million or the conditions of paragraph (2) of subdivision (c) of Welfare and Institutions Code section 17606.5 have been met. In 2001-02 the conditions of Welfare and Institutions Code Section 17605.10(b) were met and since that time, this fund has not been used.

Fund was abolished per Government Code section 13306(b) on December 17, 2012.

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